

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 20064A
[REDACTED],)	
)	DECISION
Petitioner.)	
_____)	

On January 3, 2008, the Idaho State Tax Commission issued a Decision on Docket No. 20064 to [Redacted] (taxpayer) for the taxable years 2001 and 2002. The decision modified the Tax Commission's Notice of Deficiency Determination dated January 22, 2007.

After receiving the Tax Commission's decision, the taxpayer provided copies of his 2001 and 2002 Idaho individual income tax returns. Since the taxpayer submitted these returns within the appeal period of the decision, the Tax Commission decided that the returns should be incorporated into the Tax Commission's decision.

The Tax Commission reviewed the taxpayer's returns and found them to be a more accurate representation of the taxpayer's filing status and Idaho taxable income. The returns submitted were filed as married filing joint with [Redacted] (hereafter, "taxpayers" refers to [Redacted]). Therefore, the Tax Commission accepts the taxpayers' income tax returns, subject to the normal review process of the Tax Commission and subject to the three-year statute of limitations beginning on the date the returns were received, in lieu of the 2001 and 2002 returns prepared by the Tax Discovery Bureau.

WHEREFORE, the decision for Docket No. 20064 dated January 3, 2008, is hereby AMENDED to include the provisions of this amended decision.

WHEREFORE, the provisions of this amended decision are APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED, and THIS DOES ORDER that the taxpayers pay the following tax, penalty, and interest (interest is computed to August 15, 2008).

YEAR	TAX	PENALTY	INTEREST	TOTAL
2001	\$961	\$240	\$378	\$1,579
2002	515	129	170	<u>814</u>
			TOTAL DUE	<u>\$2,393</u>

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the taxpayer's right to appeal this decision is enclosed.

DATED this _____ day of _____, 2008.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____, 2008, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED]

Receipt No.
